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Innocent Spouse

A husband and wife are each liable for the entire income tax on a joint return. However, if one of the spouses intentionally leaves out income or lists grossly erroneous deductions or credits on the return without the other's knowledge, the "innocent spouse" may not be liable.

The innocent spouse may request consideration by filing [Utah form TC-8857](#) , Request for Innocent Spouse Relief ([IRS form 8857](#)

) will also be accepted and must meet the determined by IRS Code Section 6015(b) as follows:

1. A joint return must have been filed;
2. A substantial understatement of tax attributable to grossly erroneous items of one spouse was on the filed return
3. The innocent spouse must show lack of knowledge
4. It must be determined that it would be unfair to hold the innocent spouse liable for the tax.

Send your completed form TC-8857 and supporting documentation to:

Innocent Spouse Program
Utah State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134

If you have been granted innocent spouse relief by the IRS, send a copy of the IRS letter and documentation to this same address.

Email questions about the Innocent Spouse program to: taxmaster@utah.gov

Injured Spouse

This information applies to taxes administered by the Utah State Tax Commission

If you had your refund taken for a Utah state tax debt that your spouse owed prior to your marriage, you may claim your part of a state tax refund if all three of the following apply:

1. You were not married to your spouse when the tax or debt was incurred;
2. You received and reported income, such as wages, taxable interest, etc., on the joint return; and
3. You had Utah income tax withheld from your wages.

The Tax Commission uses federal Form 8379, Injured Spouse Claim and Allocation to apply for injured spouse relief. If all three of the above conditions apply and you want your share of the overpayment shown on the joint return refunded, you should:

- complete federal form 8379
- attach copies of W-2, 1099 and other forms showing Utah withholding amounts
- include a letter of explanation
- mail to:

Technical Research Unit
Utah State Tax Commission
210 N 1950 West
Salt Lake City UT 84134
Phone: 801-297-7705
Fax: 801-297-6357

If injured spouse relief is granted, the refund will be allocated and your share will be refunded. Please allow 30 to 45 days for processing.

Important Note: If tax refunds are seized by any other entity, including other state or federal agencies (Recovery Services, Courts, IRS, student loan companies, etc.), the injured spouse claim must be filed directly with the agency or entity that seized the refund.

To ask questions about the injured spouse program, email taxmaster@utah.gov